

## Maine Revised Statutes

### Title 36: TAXATION

#### Chapter 915: REIMBURSEMENT FOR TAXES PAID ON CERTAIN BUSINESS PROPERTY HEADING: PL 1995, c. 368, Pt. FFF, §2 (new)

##### §6662. DISALLOWANCE OF REIMBURSEMENT FOR CERTAIN PROPERTY

Reimbursement under this chapter may not be made for property tax payments made with respect to property located at a facility that has permanently ceased all productive operations on April 1st of the year for which the property taxes are assessed and where no productive operations have been conducted for at least 12 months before the date that reimbursement is requested. This section does not apply if the owner of the facility has publicly advertised that the facility is available for sale or lease and has made a good faith effort to market and sell or lease the facility to prospective buyers or lessees. [ 2001, c. 392, §1 (NEW); 2001, c. 392, §3 (AFF). ]

##### SECTION HISTORY

2001, c. 392, §1 (NEW). 2001, c. 392, §3 (AFF).

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